

## Building and Submitting a Budget for 98c Learning Loss Grant in GEMS/MARS

- 1) Access your original application. This can be done by clicking on the link listed at the end of your email notification from GEMS when you originally submitted your application (it will have the Michigan state seal at the top of the email).
  - It is important that the budget is submitted through your district's original application, as this will help in building the final report at the end of the year.
  - If you are unable to find your original application, please contact Dylan Rozansky at [rozanskyd@michigan.gov](mailto:rozanskyd@michigan.gov).
- 2) Once you access your application, scroll down to the section entitled "Final Budget" (see the below screenshot). Here you will find your district's allocation amount, and you can begin building your budget.

### Final Budget

Applicants may want to consult the following resource document in filling out their budget sheets: FAQ on allowable expenditures item 15 and 16 pages 13-14 [ESSER and GEER Use of Funds FAQ](#).

Provide a detailed budget below:

Function Code	Function Title	Salaries (1000)	Benefits (2000)	Purchased Services (3000-4000)	Supplies & Materials (5000)	Total
110	Instruction Basic Programs					
119	Instruction Summer Learning					
120	Instruction Added Needs			60000		60000
210	Pupil Support Services					
212	Supporting Services: Guidance					
220	Instructional Staff Services					
230	General Administration					
240	School Administration					
250	Business Services					
270	Pupil Transportation					
280	Central Support Services					
290	Other Support Services					
300	Community Service					
Subtotals (sum of all lines above)				60000		
Total Expenditures						60000

- 3) Please make sure to correlate the [function code](#) amount in the table to the description underneath the budget table (see below). Ensure each function code is on the appropriate line and includes a clear description of the items associated with that function code.

Function Code 110 Explanation

Function Code 119 Explanation

Function Code 120 Explanation

\$60,000 - 3 tutors for school day tutoring

Function Code 210 Explanation

Function Code 212 Explanation

Function Code 220 Explanation

Function Code 230 Explanation

Function Code 240 Explanation

Function Code 250 Explanation

## Review Process

**Important Note:** We recognize that your plan and district needs may have changed since you first submitted your plan. You may modify or change your plan as needed throughout the grant period. However, you are required to keep the website link updated with the most recent plan to remain compliant with legislative requirements. The website link needs to be clearly labeled as 98c and/or Learning Loss Plan and easily found on the district website.

- 4) Reviewers will review plans as soon as possible after submission. Reviewers will review the submitted budget against the plan on the website when the budget is submitted. There is no need to upload any updated plans into GEMS at this time.

- If there is no link to the plan readily visible on the district website, the district will be notified, and the review will be delayed until the plan is posted.

5) Districts will be notified of any required modifications to the budget.

## Allowable Expenses

- 6) All line items must clearly be connected to the learning loss plan posted on the district website.
- 7) The budget must not exceed the allocation. If it does, GEMS will not let the budget be submitted.
- 8) The following topics were present in the plans. However, because plans were approved doesn't mean there are no restrictions on how the money can be spent. We've attempted to outline those restrictions under each of the topics using the guidance found in the updated [GEER/ESSER Guidance](#).

- Transportation

The 98c funds can be used to support transportation for out-of-school time learning intended to address the impact of lost instructional time (pg. 87).

- Curriculum

Addressing lost instructional time means supplementing what is going on in the regular classroom, including “costs associated with evidence-based approaches to accelerating learning, high-dose tutoring, leveraging technology to provide embedded assessment and differentiated instruction, diagnostic and curriculum-embedded assessments, and extending the school day or year to provide additional time for student learning, enrichment, and support” (pg. 40). Quality Tier 1 instructional materials are certainly important in moving all students forward, but these funds are to be targeted to those students who have lost instructional time. Supplemental instructional and curricular materials, including diagnostic assessments, can be purchased with these funds, not Tier 1 curriculum.

- Technology

Technology can be purchased if it supports innovative approaches to lost instructional time, which could include emerging technology-based or technology-enabled approaches (pg. 24 – A-22). Just buying laptops to provide access to tutoring software is not good enough. The statement “leveraging technology to provide embedded assessment and differentiated instruction, diagnostic and curriculum-embedded assessments” on pg. 40, doesn't imply buying laptops – it means taking advantage of the technology tools such as online assessments to identify where students need support and to monitor progress toward identified learning goals.

## For more information

Should you have questions around budgeting specifics, please contact Jeff McNeal at [mcnealj1@michigan.gov](mailto:mcnealj1@michigan.gov).

If you have questions or encounter technical difficulties, please contact Dylan Rozansky at [rozanskyd@michigan.gov](mailto:rozanskyd@michigan.gov).